Chapter 33.—Miscellaneous.

(C. A. C., Articles 708—720.)

Contribution for Pension, etc., paid by Officers in Foreign Service under Chapter XL, C. S. R 398
Foreign Service, first kind .. 399
Foreign Service, second kind ... 400
Foreign Service, third kind ... 401
Service under Local Funds ... 404
Service of Teachers in Municipal Schools 409
Punitive Police 415
Statement of Recoveries 416
Distribution of the C. A. C. ... 417

Contribution for Pension, etc., paid by Officers in Foreign Service under Chapter XL, C. S. R.

398. Foreign service is now divided into the following classes and the Treasury procedure in regard to each is different :—

(*a*) Foreign service, first kind.

(*b*) Foreign service, second kind.

(*c*) Foreign service, third kind.

(*d*) Service under Local Funds.

(*e*) Service of teachers in Municipal schools.

Foreign Service, first kind.

399. British officers transferred to Native States come within the class marked (*a*) above. These officers will pay into the Treasury contributions for pension and leave, or for pension only. In receiving the first payment the officer remitting the money must state the order of Government authorizing him to contribute.

The amount of the contribution received from this class of officers will be entered in the register of receipts in aid of superannuation (the form of which is appended hereto) in the column "Other Foreign Servants," and against the amount will be entered the name of the officer on behalf of whom the amount is paid, and not the designation of the appointment held by him.

British officers are prohibited from accepting service in Native States when on leave (Government Resolution (Political), No. 4681, dated 13th August 1886).

Foreign Service, second kind.

400. British officers appointed to control or manage Trust Funds other than General revenues, or British officers transferred to special appointments or special establishments created for the purpose of exercising such control, are in foreign service of the second kind, *e.g.*, Administrators of Native States, office establishment of the Managers of Encumbered Estates in Sind, Japtidárs in charge of estates in Kaira. Appointments to this class of foreign service can only be made by Government, and when the contribution is tendered at the Treasury, the order of Government authorizing the appointment must be stated,

otherwise the contribution should be refused. The officer in charge of the Trust Fund is responsible for the recovery and payment into the Treasury of the contribution. These receipts will also be entered in the register in the column "Other Foreign Servants."

Foreign Service, third kind.

401. The status of officers in foreign service of the third kind is the same as that of officers in Government service, the pension and leave allowances admissible being those laid down in the Civil Service Regulations. The cost of the service will be recovered as laid down in Article 795, C. S. R., by the direct action of the Department concerned, the officers themselves not being responsible.

The pay of establishments pertaining to this kind of foreign service should be drawn and charged direct to General Revenue, in the same way as the pay of other sections or branches of the establishment to which it is attached.

A bill for the recovery of the cost which includes contribution for pension and leave at the rates laid down in Article 768, Civil Service Regulations, should be made simultaneously with the preparation of the establishment pay bill in the following form:—

District Local Board (or other Foreign Fund)..... .....Dr.

To the Bombay Government.

For sanctioned scale of establishment employed on account of the Local Board (or other Foreign Fund) in the Commissioner's (Collector's, Political Agent's or other officer's) establishment for the month of ... ... Rs.

For contribution at the rates laid down in Articles 768 and 795, Civil Service Regulations... ... ... Rs.

Total ... Rs.

The recovery when effected will be credited in the body of the Treasury Cash Account.

402. The amount of contribution to be recovered is to be calculated on the sanctioned scale, and should not be made with reference to individuals or salaries taken separately, the contribution being due whether the appointments are temporarily vacant or not, and whether individual officers are on leave or not. The contribution payable is only liable to change if the sanctioned scale is altered by Government.

403. Establishments or special posts in foreign service of the third kind will be created and sanctioned by Government, in the same way as other Government establishments or posts, and it is not necessary to detail all such establishments or posts here.

The head of an office is authorized to make free transfers of individual officers between this branch or section and any other branch or section under him.

Service under Local Funds.

404. Under Article 802, C. S. R., Local Funds which bank with Government, and the establishment charges of which are drawn from the Treasury and are audited by the Accountant General, may, with the permission of Government, make a permanent arrangement for contributing for pensions

from the General Revenues for their permanent employés or for any specified classes of them, by paying to Government an amount equal to one-ninth of the sanctioned salaries of the several appointments. A Treasury Officer must not accept contribution for any employé entertained after the 7th January 1889 if a Local Fund has not made the permanent arrangement.

405. For employés of Local Funds which have not made the permanent arrangement, if they were entertained before the 7th January 1889, contribution will continue to be received at the rate of one-tenth of the net or one-eleventh of the gross salary which the employé was receiving on the 7th January 1889; but should the salary of any of these officers be increased after that date, contribution on the increase must be refused.

406. Local Funds which have made the arrangement will pay, as contribution for pension only, one-ninth of the sanctioned salaries of the several appointments for which the arrangement has been made, and from the date of the arrangement contributions to the Local Fund Pension Fund on behalf of officers employed before 26th June 1882 will cease. The amount payable will be the same each month unless the sanctioned salaries are changed by competent authority, and no deduction is to be made on account of the absence on leave or otherwise of any individual member of the establishment.

407. Contributions from all Local Funds, whether such contributions are being paid under the old rules or under the permanent arrangement, will be added to the establishment bills, a cheque for the total amount, pay *plus* contribution, being issued. The amount of the contribution will be paid by transfer credit to "XXII.—Receipts in aid of Superannuation," and will be entered in the register of such receipts in the column "Incorporated Local Funds" against the name of the Local Fund from which it has been recovered.

408. In the case of Local Funds which have made the permanent ent is necessary; but in the case of those which nt, a detail statement in the form appended to ed.

Page 239, Chapter 33—
Cancel Article 408.

In filling in this statement attention should be paid to the following points:—

(I)—In column 1 should be shown the names of all the employés, whether on duty or not, which will thus show the total number of men in the service of a Local Fund.

(II)—Column 2 calls for no remark.

(III)—If a person is on leave of any description, his name should be shown every month in the statement, with the remark in column 3 "On leave (here describe what kind) for months from 19 ." Column 3 should also state the date of appointment to the post or the date of transfer to another post, the name of the post and the district to or from which he is transferred, the date on which the pay was reduced, the date on which an employé returned from leave, or any other cause why contribution is paid or is stopped.

(IV)—Column 4 "Net pay from Local Fund" must show only the net pay, *i. e.*, the pay which the employé actually receives. The net pay to be shown should be the rate of pay which the employé receives every month, and not the net amount which he receives for any period in excess of or less than a month for which the contribution is paid.

Service of Teachers in Municipal Schools.

409. For teachers in every Municipal School existing in 1889-90, the arrangement referred to in Article 802, C. S. R., took effect from the 1st April 1889 under the orders of Government contained in Government Resolution (Educational), No. 313, dated 4th February 1890. Individual contributions should be refused if tendered by a Municipality after the date of the Resolution. Instead of these individual monthly contributions a lump sum equal to one-ninth of the sanctioned scale of each establishment will be paid between the 1st and 15th of April of each year.

410. The contribution is to be calculated not on individual salaries but on the sanctioned scale of the establishment as a whole, whether the offices are filled or not and whether men are on leave or not.

The amount payable will only vary if the sanctioned scale is changed; and as the new arrangement is not suited to variable salaries, the pay of the several appointments on the establishment will be local and must be a fixed amount.

No record will be kept of the contribution on individual salaries beyond the documents referred to below and the Service Books.

411. At the time the contribution is paid the following documents will be furnished to the Accountant General, through the Educational Inspector of the Division, who will forward them after scrutiny, *viz*:—

1. An annual list of establishment in C. A. C. Form 3, with accompaniment in Form 4.
2. Health certificates of new employés.
3. Last pay certificates of all teachers transferred from other schools.

412. The yearly amount received from each Municipality will be entered in the Register of Receipts in aid of Superannuation in the column (Municipality) against the name of the Municipality by which the amount is paid. Details of these payments will not be sent to the Accountant General by Treasury Officers, but by the Educational Inspectors.

413. Transfers between Local Fund Schools and Municipal Schools are allowed and will not interrupt the continuity of service for pension.

General.

414. The schedule of contributions sent to the Accountant General every month should be an exact copy of the subsidiary Register of XXII, Receipts in aid of Superannuation kept at the Treasury, but at foot of the schedule the following information must be noted:—

(*a*) The refunds of contributions debited during the month in the Cash Book, the date of refund, the name of each person on whose account and the period for which the refund is made, as also the authority for the refund, being given in each case. It should be particularly noted that no refund of any pension contribution should be made without previous sanction of the Accountant General.

(*b*) Below the total of the refunds should be given the interest recoveries (referred to in Article 776, C. S. R.), credited during the month in the Cash Book, the authority from the Accountant General for the recovery being quoted.

Form A (referred to in Articles 399, 407 and 412 of this Manual).

B 904—31

_____ TREASURY.

REGISTER OF RECEIPTS on account of RECEIPTS in aid of SUPERANNUATION, etc., contributions of officers lent to FOREIGN SERVICE, during _____ 19 . .

1	2	3	4	5	6	7	8	9	10
DATE.					AMOUNT OF CONTRIBUTIONS RECEIVED FROM				
Treasury.	Sub-Treasury.	No. of Chalan.	(1) Name of Officer in Foreign Service, (2) Incorporated Local Fund or (3) Municipality from whom received.	Particulars (such as period for which contribution is paid, etc.).	Other Foreign Servants.	Incorporated Local Funds.	Municipality or any other excluded Local Fund.	Daily Total carried to Cash Book.	REMARKS.
19 ...	19 ...								

Form B (referred to in Article 408 of this Manual).

RETURN OF CONTRIBUTIONS from and charges during the month of _____ of employés of the _____ Local Fund / Municipality in the _____ District who subscribe for pension from the General Revenues under Chapter XLII of the Civil Service Regulations.

1	2	3	4	5	6	7
Name of Local Fund Employé.	Present Employment.	Nature of change now advised.	Net pay from Local or Municipal Fund.	Contribution paid to General Revenues during the month.	Subscription (if any) to Uncovenanted Service Family Pension Fund.	REMARKS.

Page 242, *Chapter* 33—

Cancel Form B.

(Letter No. T.A.M., 858, dated 6th November 1908, to the Superintendent, Yerávda Central Prison.)

(No. 175, dated 5th November 1908.)

No. 249.

e 243.

Cancel Article 416.

(No. 249, dated 1st August 1911.)

Accountant General's Office,
Bombay, 18th January 1912.

W. H. MICHAEL,
Accountant General.

B 1420—2

Punitive Police.

415. It has been decided that the Police employed on Punitive Posts should belong to the permanent establishment, and that their pay *plus* 6 per cent. on account of supply of arms and accoutrements and European supervision, pension contribution calculated under Article 386 (*f*) of the Civil Service Regulations (*i.e.*, $\frac{1}{6}$ of the pay of officers whose pay is not less than Rs. 100 a month and $\frac{1}{12}$ of the pay of others), hutting money, and clothing at annas 8 per man per month, should be recovered by the Collector from the villagers *quarterly in advance* and credited in the Cash Book, and the pay of the Police as disbursed monthly should be similarly debited. It has also been ruled by Government, in the Judicial Department (Resolutions Nos. 4474 and 4541), dated respectively 20th and 23rd August 1873), that substitutes enlisted in the room of men on the permanent establishment employed on Punitive Posts, have no claim to pension until they are permanently entertained, and that the substitutes should be paid the full amount of pay of the rank or grade in which they are serving.

Statement of Recoveries.

416. In the case of retrenchments ordered by the Accountant General, statements in the form shown on next page should be posted to him on the 8th and 22nd of each month showing what recoveries have been made up to, and inclusive of, these dates, since the submission of the last preceding return.

Where no recoveries have been effected, the returns should be submitted blank.

Order for Retrenchment.		Month and Number of Voucher under Retrenchment.	Amount recovered.			Recovered by Deduction.		Recovered in Cash Item No. in Cash Recovery Statement or Cash Book.	Remarks.
No.	Date.		Rs.	a.	p.	Voucher No.	Schedule.		

Distribution of the C. A. C.

417. The C. A. C. (6th Edition), Volume I, is divided into two parts. Part I comprising "Instructions to Officers generally dealing with Treasuries" and Part II, "Treasury Procedure," and care should be taken by Treasury Officers that no reference is made to Part II when corresponding with officers supplied with Part I only.

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Do. do. South ...	1	...
Do. do. West ...	1	...
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Do. Kolába	1	...
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418. Copies of the C. A. C. are supplied to all Civil Departments, through the Accountant General. Officers of the Military, Public Works, Post Office, and Telegraph Departments, will be supplied by the Comptroller-General, through the Account Officers of those Departments.

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